SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: _Strom-Martin	Analyst: Kristina E. North Bill Number: AB 2102
Related Bills: See Prior Analyses	Telephone: 845-6978 Amended Date: June 13, 2000
	Attorney: Patrick Kusiak Sponsor:
SUBJECT: Animal Population Control Fund	
DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended	
AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.	
AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended	
FURTHER AMENDMENTS NECESSARY.	
DEPARTMENT POSITION CHANGED TO	
X REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED MARCH 29, APRIL 11, AND MAY 22, 2000, STILL APPLY.	
X OTHER - See comments below.	
SUMMARY OF BILL	
Under the Administration of Franchise and Income Tax Laws, this bill would allow taxpayers to designate a contribution on the tax return to a newly created Animal Population Control Fund.	
SUMMARY OF AMENDMENT	
The June 13, 2000, amendment specifies in both the fund allocation language and the legislative intent language that the California Veterinary Medical Foundation, the California Animal Control Directors Association, and the State Humane Association of California would select a limited number of other organizations to be consulted in developing an animal population control program. Those organizations must be dedicated to addressing the problem of pet overpopulation.	
The remainder of the department's analyses of the bill as amended March 29, April 11, and May 22, 2000, still apply. The technical consideration and Board position are restated below.	
TECHNICAL CONSIDERATION	
This bill provides that any contribution made after the fund's repeal should be transferred and disbursed as would have been required had the fund not been repealed. This language is not necessary and should be deleted as it is provided in a general section applying to all voluntary contribution funds.	
BOARD POSITION	
Pending.	
Board Position:	Legislative Director Date
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